Exhibit 16

This exhibit will be filed under seal.

State of California ex rel. Ven-A-Care of the Florida Keys, Inc. v. Abbott Laboratories, Inc., et al., Master Civil Action No. 01-12257-PBS, Subcategory Case No. 06-11337

Exhibit to the December 21, 2009 Declaration of Sarah L. Reid in Support of Dey's Opposition to Plaintiffs' Motion for Partial Summary Judgment